

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>Grinnell</div> <div>CITY OF _____ Grinnell _____, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16207900300000</div> <div>City Clerk/Finance Director</div> <div>927 4th Avenue</div> <div>Grinnell, IA 50112</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN</div> <div>COMPLETED,</div> <div>PLEASE</div> <div>RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		3,770,196		3,770,196	3,764,293
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		3,770,196		3,770,196	3,764,293
Delinquent property taxes		0		0	
TIF revenues		1,811,065		1,811,065	1,793,431
Other city taxes		1,619,250	0	1,619,250	1,585,384
Licenses and permits		15,791	0	15,791	5,221
Use of money and property		317,873	24,700	342,573	342,061
Intergovernmental		2,227,986	7,870	2,235,856	2,234,517
Charges for fees and service		470,858	4,610,135	5,080,993	5,290,342
Special assessments		0	0	0	
Miscellaneous		1,738,816	554,196	2,293,012	2,515,669
Other financing sources		10,785,724	0	10,785,724	10,785,724
Total revenues and other sources		22,757,559	5,196,901	27,954,460	28,316,642
Expenditures and Other Financing Uses					
Public safety		1,967,473	0	1,967,473	2,087,626
Public works		2,149,765	0	2,149,765	2,625,726
Health and social services		1,274	0	1,274	2,000
Culture and recreation		1,245,017	0	1,245,017	1,325,207
Community and economic development		634,591	0	634,591	756,050
General government		1,648,682	0	1,648,682	1,821,015
Debt service		8,150,058	0	8,150,058	8,221,114
Capital projects		3,825,114	0	3,825,114	4,105,060
Total governmental activities expenditures		19,621,974	0	19,621,974	20,943,798
Business type activities		0	4,018,429	4,018,429	4,530,401
Total ALL expenditures		19,621,974	4,018,429	23,640,403	25,474,199
Other financing uses, including transfers out		3,683,107	952,179	4,635,286	4,635,286
Total ALL expenditures/And other financing uses		23,305,081	4,970,608	28,275,689	30,109,485
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-547,522	226,293	-321,229	-1,792,843
Beginning fund balance July 1, 2014		9,214,095	2,573,129	11,787,224	12,964,780
Ending fund balance June 30, 2015		8,666,573	2,799,422	11,465,995	11,171,937
<div>Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 15,634,207	Other long-term debt		\$ 0
Revenue debt		\$ 0	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 24,908,684
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone →	Area Code	Number	Extension
Signature of Mayor or other City official (Name and Title)			Date signed		
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF Grinnell							<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.					
1	Section A - TAXES											1					
2	Taxes levied on property	2,220,904	1,214,858			334,434		3,770,196			3,770,196	2					
3	Less: Uncollected property taxes - Levy year							0			0	3					
4	Net current property taxes	2,220,904	1,214,858			334,434	0	3,770,196		T01	3,770,196	4					
5	Delinquent property taxes							0		T01	0	5					
6	Total property tax	2,220,904	1,214,858			334,434	0	3,770,196			3,770,196	6					
7	TIF revenues			1,811,065				1,811,065		T01	1,811,065	7					
8	Other city taxes																
8	Utility tax replacement excise taxes	38,556	21,216		4,733			64,505		T15	64,505	8					
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	161,506						161,506		T15	161,506	9					
10	Parimutuel wager tax							0		C30	0	10					
11	Gaming wager tax							0		C30	0	11					
12	Mobile home tax							0		T19	0	12					
13	Hotel/motel tax		304,410					304,410		T19	304,410	13					
14	Other local option taxes		1,088,829					1,088,829		T09	1,088,829	14					
15	TOTAL OTHER CITY TAXES	200,062	1,414,455	0	4,733	0	0	1,619,250	0		1,619,250	15					
16	Section B - LICENSES AND PERMITS	15,791						15,791		T29	15,791	16					
17	Section C - USE OF MONEY AND PROPERTY											17					
18	Interest	278,121	19,579	1,467	4,804	13,902		317,873	24,700	U20	342,573	18					
19	Rents and royalties							0		U40	0	19					
20	Other miscellaneous use of money and property							0		U20	0	20					
21								0			0	21					
22	TOTAL USE OF MONEY AND PROPERTY	278,121	19,579	1,467	4,804	13,902	0	317,873	24,700		342,573	22					
23												23					
24	Section D - INTERGOVERNMENTAL											24					
25												25					
26	Federal grants and reimbursements											26					
27	Federal grants					600,326		600,326		B89	600,326	27					
28	Community development block grants							0		B50	0	28					
29	Housing and urban development							0		B50	0	29					
30	Public assistance grants							0		B79	0	30					
31	Payment in lieu of taxes							0		B30	0	31					
32								0			0	32					
33	Total Federal grants and reimbursements	0	0	0	0	600,326	0	600,326	0		600,326	33					
34												34					
35												35					
36												36					
37												37					
38												38					
39												39					
40												40					

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Grinnell						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		958,511					958,511		C46	958,511	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants		36,406			389,854		426,260		C89	426,260	49				
50	Iowa Department of Transportation	25,287						25,287		C89	25,287	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55	Property Tax Replacement - Rollback Allocation	55,910			6,831			62,741			62,741	55				
56	Liquor license Proceeds	15,290						15,290			15,290	56				
57	Police Grant	5,496						5,496			5,496	57				
58	FEMA State Share	695						695	7,870		8,565	58				
59	State Shared Library Revenues	8,180						8,180			8,180	59				
60	Total state	110,858	994,917	0	6,831	389,854	0	1,502,460	7,870		1,510,330	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	10,599						10,599			10,599	63				
64	Library service	14,664						14,664		D89	14,664	64				
65	Township contributions	28,262						28,262		D89	28,262	65				
66	Fire/EMT service							0		D89	0	66				
67	Local grants and reimbursements	26,130	3,045			42,500		71,675		D89	71,675	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	79,655	3,045	0	0	42,500	0	125,200	0		125,200	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	190,513	997,962	0	6,831	1,032,680	0	2,227,986	7,870		2,235,856	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	1,599,561	A91	1,599,561	73				
74	Sewer							0	1,570,552	A8Ø	1,570,552	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage							0	1,141,541	A81	1,141,541	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Grinnell		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	298,481	A80	298,481	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges							0		A61	0	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify	470,858						470,858			470,858	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	470,858	0	0	0	0	0	470,858	4,610,135		5,080,993	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions							0		U99	0	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines							0		U30	0	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify	762,739	858,629			114,024	3,424	1,738,816	554,196		2,293,012	113
114								0			0	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	762,739	858,629	0	0	114,024	3,424	1,738,816	554,196		2,293,012	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Grinnell		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	4,138,988	4,505,483	1,812,532	350,802	1,160,606	3,424	11,971,835	5,196,901		17,168,736	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				6,150,438			6,150,438		NR	6,150,438	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	138,978	619,482		1,004,468	1,375,684		3,138,612			3,138,612	127
128	Internal TIF loans and transfers in	36,000	286,000		975,674	199,000		1,496,674			1,496,674	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	174,978	905,482	0	8,130,580	1,574,684	0	10,785,724	0		10,785,724	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	4,313,966	5,410,965	1,812,532	8,481,382	2,735,290	3,424	22,757,559	5,196,901		27,954,460	132
133												133
134	Beginning fund balance July 1, 2014	1,126,337	3,882,633	197,873	140,143	3,361,858	505,251	9,214,095	2,573,129		11,787,224	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	5,440,303	9,293,598	2,010,405	8,621,525	6,097,148	508,675	31,971,654	7,770,030		39,741,684	136
137												137
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Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 CITY OF Grinnell							<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	1,047,732	225,220					1,272,952		E62	1,272,952	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	6,453						6,453		E89	6,453	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	359,399	80,742					440,141		E24	440,141	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	121,087						121,087		E32	121,087	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation	101,966						101,966		E66	101,966	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	4,874						4,874		E32	4,874	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	20,000						20,000		E89	20,000	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	1,661,511	305,962	0	0	0	0	1,967,473			1,967,473	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF Grinnell		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	88,588	609,108					697,696		E44	697,696	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		92,712					92,712		E44	92,712	48
49	Traffic control safety — Current operation		34,080					34,080		E44	34,080	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		163,933					163,933		E44	163,933	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		27,603					27,603		E81	27,603	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	187,702						187,702		E01	187,702	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation		946,039					946,039		E89	946,039	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	276,290	1,873,475	0	0	0	0	2,149,765			2,149,765	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- ContinuedCITY OF Grinnell							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	1,274						1,274		E79	1,274	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	1,274	0	0	0	0	0	1,274			1,274	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF Grinnell		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	497,155	90,161					587,316		E52	587,316	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	2,452						2,452		E61	2,452	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	132,493						132,493		E61	132,493	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	201,888						201,888		E61	201,888	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	97,608						97,608		E03	97,608	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	223,260						223,260		E61	223,260	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	1,154,856	90,161	0	0	0	0	1,245,017			1,245,017	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	3,000						3,000		E89	3,000	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation		21,485	31,158				52,643		E89	52,643	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	227,902						227,902		E29	227,902	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	30,564	95,133					125,697		E89	125,697	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			225,349				225,349		E89	225,349	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	261,466	116,618	256,507	0	0	0	634,591			634,591	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued CITY OF Grinnell						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	33,560						33,560		E29	33,560	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	139,180						139,180		E23	139,180	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	4,103						4,103		E25	4,103	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	156,796						156,796		E31	156,796	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	60,000	9,270					69,270		E89	69,270	171
172	Other general government — Current operation	456,335	789,438					1,245,773		E89	1,245,773	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	849,974	798,708	0	0	0	0	1,648,682			1,648,682	176
177	Section G — DEBT SERVICE				8,150,058			8,150,058			8,150,058	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	8,150,058	0	0	8,150,058			8,150,058	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Central Park Imp, Airport Imp, GMRC Rise Project,Hwy146N					3,825,114		3,825,114			3,825,114	184
185	CBDG Façade, IRA, Water Twr Project, Bike Trail Proj, 8th Ave							0			0	185
186	Hwy 146 Signal, I-80 Inter, Brownells, WW Trmt Plant							0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	3,825,114	0	3,825,114			3,825,114	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	3,825,114	0	3,825,114			3,825,114	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	4,205,371	3,184,924	256,507	8,150,058	3,825,114	0	19,621,974			19,621,974	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF Grinnell					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								1,368,182	E91	1,368,182	198
199	Purchase of land and equipment								878,680	G91	878,680	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation									E80	0	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								950,504	E81	950,504	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								195,413	E80	195,413	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued CITY OF Grinnell						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation											238
239	Purchase of land and equipment										E89 0	239
240	Construction										G89 0	240
241											F89 0	241
242	Enterprise Debt Service										625,650 625,650	242
243	Enterprise Capital Projects										0 0	243
244	Enterprise TIF Capital Projects										0 0	244
245	Internal service funds — Specify											245
246											0 0	246
247											0 0	247
248											0 0	248
249											0 0	249
250											0 0	250
251	TOTAL BUSINESS TYPE ACTIVITIES										4,018,429 4,018,429	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	4,205,371	3,184,924	256,507	8,150,058	3,825,114	0	19,621,974	4,018,429		23,640,403	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT										NE	254
255	Regular transfers out	32,800	1,695,696		323,755	134,182		2,186,433	952,179		3,138,612	255
256	Internal TIF loans/repayments and transfers out			1,496,674				1,496,674			1,496,674	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	32,800	1,695,696	1,496,674	323,755	134,182	0	3,683,107	952,179		4,635,286	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	4,238,171	4,880,620	1,753,181	8,473,813	3,959,296	0	23,305,081	4,970,608		28,275,689	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted			0			508,675	508,675			508,675	264
265	Committed		4,412,978	257,224	147,712	2,137,852		6,955,766			6,955,766	265
266	Assigned		0	0	0	0		0			0	266
267	Unassigned	1,202,132	0		0			1,202,132			1,202,132	267
268	Total Governmental	1,202,132	4,412,978	257,224	147,712	2,137,852	508,675	8,666,573			8,666,573	268
269	Proprietary								2,799,422		2,799,422	269
270	Total ending fund balance June 30, 2015	1,202,132	4,412,978	257,224	147,712	2,137,852	508,675	8,666,573	2,799,422		11,465,995	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	5,440,303	9,293,598	2,010,405	8,621,525	6,097,148	508,675	31,971,654	7,770,030		39,741,684	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF Grinnell

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments
Correction.....	M05 \$
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94
Libraries.....	M52
Police protection.....	M62
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$

Purpose	Amount paid to State
Highways.....	L44 \$
All other.....	L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....

Amount - Omit cents

Z00 \$

8,991,813

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 110,000	29U \$	39U \$ 110,000	49U \$	49U \$	49U \$ 0	49U \$	I91 \$
2. Sewer utility	19U 220,000	29U	39U 220,000	49U	49U	49U	49U	I89
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. GO Bd 10A/13B Other-Specify	19U 4,205,000	29U	39U 485,000	49U 3,720,000	49U	49U	49U	I89 127,347
10. GO Bond Phase II & IIA	19U 2,665,000	29U	39U 240,000	49U 2,425,000	49U	49U	49U	I89 35,280
11. GO BOND 06 & 13 A	19U 307,547	29U	39U 13,340	49U 294,207	49U	49U	49U	I89 7,337
12. GO Bond 09 LOST III	19U 1,485,000	29U	39U 120,000	49U 1,365,000	49U	49U	49U	I89 81,233
13. GO Bond LOST 08	19U 6,500,000	29U	39U 0	49U 6,500,000	49U	49U	49U	I89 252,125
14. Go Bond LOST 09	19U 1,845,000	29U	39U 515,000	49U 1,330,000	49U	49U	49U	I89 63,730
Total long-term debt	17,337,547	0	1,703,340	15,634,207	0	0	0	567,052
Outstanding as of JULY 1, 2014	61V \$							
	64V \$							
	Outstanding as of JUNE 30, 2015							

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$		11,465,995	11,465,995

REMARKS

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Continued on next page

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